

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
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<i>Counsel to the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , ¹	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
NINETEENTH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(503(b)(9) Claims No. 1)**

The relief set forth on the following pages, numbered two (2) through four (4), is
ORDERED.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S NINETEENTH
OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

Upon the objection (the “Objection”)² of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, objecting to the claims identified on the attached **Exhibit 1** (the “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. As is set forth in the column entitled “Claim Amount & Classification if Objection Granted” on **Exhibit 1** to this Order, each Disputed Claim is hereby either (a) disallowed entirely or (b) reclassified as a Class 6 General Unsecured Claim.
3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's rights to dispute any claim or interest, including the Disputed Claims set forth on **Exhibit 1** hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1

List of Disputed Claims

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
1	American Home Fashion Inc.	7/18/2023	14189	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has also failed to provide documentation establishing that the goods were actually received by the Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$40,325.13	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$40,325.13	Total	\$0.00 DISALLOWED	
2	Avanchy LLC	5/18/2023	1652	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claim is for goods sold and is not entitled to priority under Section 507(a)(4) (employee wages) or Section 507(a)(7) (consumer goods deposits).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$2,989.28	503(b)(9)	\$0.00	
					Priority	\$18,500.00	Priority	\$0.00	
					GUC	\$21,717.81	GUC	\$43,207.09	
					Total	\$43,207.09	Total	\$43,207.09	
3	Barebones Living	7/5/2023	13087	BBBY Management Corporation	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$7,647.76	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$7,647.76	
					Total	\$7,647.76	Total	\$7,647.76	
4	Bellabu Bear LLC	6/23/2023	8831	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant failed to provide documentation that the goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claim is for goods sold and is not entitled to priority under Section 507(a)(4) (employee wages).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$130,832.00	503(b)(9)	\$0.00	
					Priority	\$15,150.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$145,982.00	
					Total	\$145,982.00	Total	\$145,982.00	

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
5	Blair Image Elements	5/15/2023	1148	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$108,105.50	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$108,105.50	
					Total	\$108,105.50	Total	\$108,105.50	
6	Blue Box Opco LLC	7/13/2023	13503	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$125,368.59	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$125,368.59	
					Total	\$125,368.59	Total	\$125,368.59	
7	Britax Child Safety, Inc.	7/7/2023	11668	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be disallowed because it asserts the same liabilities as Claim 9965.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$3,077.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$754,146.68	GUC	\$0.00	
					Total	\$757,223.68	Total	\$0.00 DISALLOWED	
8	Britax Child Safety, Inc.	7/7/2023	9965	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant failed to provide documentation that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$3,077.00	503(b)(9)	\$0.00	
					Priority	\$3,077.00	Priority	\$0.00	
					GUC	\$751,069.68	GUC	\$757,223.68	
					Total	\$757,223.68	Total	\$757,223.68	
9	Brite Star MfgCo	7/25/2023	14977	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$30,361.76	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$30,361.76	Total	\$0.00 DISALLOWED	

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
10	Broadleaf Commerce LLC	6/12/2023	4844	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) The prepetition services contract was with the debtor (not the debtor in possession) and Claimant has not established that the services, if any, directly and substantially benefitted the estates. Accordingly, the claim is not entitled to priority under Bankruptcy Code 503(b)(1)(A).
					Admin	\$181,917.81	Admin	\$0.00	
					503(b)(9)	\$181,917.81	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$18,082.19	GUC	\$200,000.00	
					Total	\$200,000.00	Total	\$200,000.00	
11	Ceres Chill Co.	7/6/2023	18815	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$2,777.90	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$4,960.57	GUC	\$7,738.47	
					Total	\$7,738.47	Total	\$7,738.47	
12	Ceres Chill Co.	7/6/2023	18818	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be disallowed because it asserts the same liabilities as Claim 18815.
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$2,777.90	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$4,960.57	GUC	\$0.00	
					Total	\$7,738.47	Total	\$0.00	
13	Cerulium Corporation	7/6/2023	11351	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) The prepetition services contract was with the debtor (not the debtor in possession) and Claimant has not established that the services, if any, directly and substantially benefitted the estates. Accordingly, the claim is not entitled to priority under Bankruptcy Code 503(b)(1)(A).
					Admin	\$41,782.56	Admin	\$0.00	
					503(b)(9)	\$41,782.56	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$41,782.56	
					Total	\$41,782.56	Total	\$41,782.56	
14	CGG Home Fashions	5/18/2023	1706	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$17,551.10	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$17,551.10	
					Total	\$17,551.10	Total	\$17,551.10	

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
15	Chefs Corner Store	6/30/2023	13927	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$9,627.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$9,627.00	
					Total	\$9,627.00	Total	\$9,627.00	
16	Comfort in the Sun, Inc.	8/7/2023	15870	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$14,748.96	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$14,748.96	
					Total	\$14,748.96	Total	\$14,748.96	
17	Conair LLC	6/8/2023	3980	Buy Buy Baby, Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$1,519.69	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$1,519.69	
					Total	\$1,519.69	Total	\$1,519.69	
18	CONAIR LLC	6/8/2023	4139	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$204,882.74	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$1,126,000.02	GUC	\$1,330,882.76	
					Total	\$1,330,882.76	Total	\$1,330,882.76	
19	Concord Global Trading	5/23/2023	2225	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$14,645.90	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$14,645.90	
					Total	\$14,645.90	Total	\$14,645.90	
20	Conimar Group LLC	6/30/2023	8642	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$16,275.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$16,275.00	
					Total	\$16,275.00	Total	\$16,275.00	

					Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class	Claim Amount	Claim Class	Claim Amount	Grounds for Objection
21	Continental Web Press, Inc.	10/9/2023	17751 (Claim also filed at Docket No. 2430)	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for services performed (not goods received by the Debtors on or after April 3, 2023).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$79,302.99	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$79,302.99	
					Total	\$79,302.99	Total	\$79,302.99	
22	Coola LLC	5/11/2023	838	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$15,134.71	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$15,134.71	
					Total	\$15,134.71	Total	\$15,134.71	
23	Cozy Products, Inc.	5/30/2023	3095	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$29,020.22	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$70.00	GUC	\$29,090.22	
					Total	\$29,090.22	Total	\$29,090.22	
24	CS NORCAL INC dba RedHammer Building Services	5/31/2023	3227	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	Claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for services performed (not goods received by the Debtors on or after April 3, 2023).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$1,467.30	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$15,679.54	GUC	\$17,146.84	
					Total	\$17,146.84	Total	\$17,146.84	
25	Custom Personalization Solutions	9/15/2023	17429	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the goods were actually received by the Debtors. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$67,972.80	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$67,972.80	Total	DISALLOWED	